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analyzed and criticized. The constitution of 1796, though extolled by Jefferson as "the least imperfect and most republican" of the state constitutions, Mr. Caldwell regards as far from democratic, though he takes issue sharply with Phelan, who asserts that it was "unrepublican and unjust in the highest degree." Its chief defect was its reservation of too much power to the legislature. "The constitution of 1834," he says, "is the only constitution that the people of Tennessee ever have made. It is the only one of the three state constitutions that was the product of conditions existing in the state at the time when it was enacted." The author recognizes, though he does not, I believe, sufficiently emphasize, the force of the wave of democratic sentiment that swept over the country in the years about 1830—a wave that in some form or other went over the civilized world. The difference between the constitution of 1796 and that of 1834 was as much the result of this wave as of the changed conditions in Tennessee.

The constitution of 1870 had for its real, though not ostensible, purpose the enfranchisement of the disfranchised, and was thought even by its framers to be only temporary. Despite the fact that it is unsuited to the present needs of the state, the state continues to endeavor to live, move, and have its being under it. It is, I believe, an open secret that these studies were first published with a view to creating or deepening an impression in favor of a new constitution, and Mr. Caldwell pleads earnestly and forcibly for his cause. There is one point on this line that deserves especial mention: "Local self-government," says our author, "has always been the favorite phrase and theory of the South, but . . . the South has less of local self-government than any other section of our country, and there is no Southern state that has less of it than Tennessee." There are several portraits in the book, also lists of the members of all the conventions.

EDMUND C. BURNETT.

The Fee System of the United States. By THOMAS K. URDAHL, Ph.D. (Madison, Wisconsin. 1898. Pp. xii, 193).

This monograph, prepared by the writer as a doctoral dissertation at the University of Wisconsin, is an excellent presentation of the American fee system in its historical development from early colonial times, with a thorough examination of the present situation. It is written chiefly from the standpoints of finance and administration, with occasional attempts, however, to relate the changes taking place in the fee system to changes in political and economic conditions. It is altogether a satisfactory and enlightening treatment of a somewhat dry and technical subject.

A preliminary chapter discusses questions of definition, classification, and principle. The author argues for the recognition of fees as a category of public revenue distinct from taxes, on grounds that have commended themselves to the best modern students. The existence of

individual benefit is the criterion of the fee, the reverse being true of the tax. Value of service rather than cost of service is claimed to be the true measure of benefit, Dr. Urdahl not sharing the opinion of Wagner and others that, whenever a payment exceeds the cost of a service undertaken by government, it ceases to be a fee and becomes a tax. He points out that a large class of fees is merely payment for privilege, *e. g.*, license fees, where the expense of service is merely trifling.

A second set of preliminary chapters gives an instructive survey of the fee system of England and Europe from medieval times. This opens the way to the study of the American system. This study is exhaustive and minute, and cannot easily be summarized in a brief review. The fee was the most important part of the colonial financial system, inasmuch as most offices were self-supporting. This was in harmony with the then-accepted "social contract" theory and the actual social conditions. "Service and counter-service was the theory on which the entire method of remunerating public officials was based" (p. 121). The special characteristic of the period, 1787 to 1830, was the great mass and diversity of fees imposed by the states for regulation. There was no uniformity of system within the states or between them. It was an era of special legislation. The main characteristics of the next period, 1830 to 1865, were the growth in the volume and importance of incorporation fees, and the increased use of fees in local finance. Taking these two periods together and adding the following years to the present time, the chief tendency to be noticed and explained is the passage from the primitive fee-system of colonial days to the modern salary system. "The forces which make this change necessary and desirable, lie in the economic conditions of a rapidly growing and progressive community" (p. 148). This evolution is interestingly traced in state and federal statutes, and is also shown to be reflected in the changes in state constitutions.

The concluding chapter of the monograph is concerned with an examination of the fee-system as a social force. The author shows clearly how our ill-conceived fee-system is frequently responsible for the mis-carriage of justice and maladministration and corruption in other departments of government. Suggestive applications are made to the divorce problem, tramp question, etc. The chapter is heartily to be commended to social and political reformers, and the whole monograph should be remembered as a worthy addition to our historical literature of administration and finance.

A. C. MILLER.

The *Annual Report of the American Historical Association for the Year 1898* (Washington, Government Printing Office) is a volume of 745 pages. A large part of it, perhaps 200 pages, is occupied with the report of the proceedings at the New Haven meeting, and with papers read upon that occasion. Of those proceedings, an account has already been given in this REVIEW, (IV. 409-422), and some of the papers read were summarized in that article. The inaugural address by Professor